

USING THE 430000 FUNCTION WORKSHEET

When someone else is providing the instructional services costs should be recorded in 430000.

Typical Functions: 431000 General Tuition
 433000 Co-Curricular
 435000 General Tuition Open Enrollment
 436000 Special Education - Non Open Enrollment
 437000 Special Education - Open Enrollment

Function 431000 – General Tuition – Non-Open Enrollment

Payments to other public and private agencies for instructional services other than special education or co-curricular activities, not as a result of open enrollment. Include here the portion of the tuition that represents the open enrollment flat rate amount used as a base for calculating the non-open enrollment tuition for special education students not attending under open enrollment.

Function 433000 – Co-Curricular Cooperative Program Charges

Payments to another district for paying district's share of a cooperative c-curricular program.

Function 435000 – General Tuition – Open Enrollment

Costs for pupils attending other districts under the public school district open enrollment option. The Department of Public Instruction makes a payment to the other districts for REGULAR education pupils attending on behalf of the resident district. The source of this payment for non-special education students is the resident district's state aid entitlement. The flat rate open enrollment amount for SPECIAL education students attending under open enrollment is also coded to function 435000. However, the payment of both the SPECIAL education flat rate open enrollment and additional costs is still handled by the participating districts and does not go through the Department of Public Instruction.

Function 436000 – Special Education Tuition/Instructional Services – Non-Open Enrollment

Charges to district for instructional services required by an IEP for pupils NOT participating in the public school district open enrollment program. Include here contracted services for parentally placed private school students with disabilities under a service plan. Include here only the additional amount for instructional services over the open enrollment flat fee rate for special education students not participating under open enrollment. Open enrollment flat rate amounts for non-open enrollment students should be recorded to fund 10, function 431000. *This function is used for instructional services. Payments for support service activities should be coded to the appropriate support service function.*

Function 437000 – Special Education Tuition – Open Enrollment

Charges to district for instructional services required by an IEP for pupils participating in the public school district open enrollment program. The district makes a payment based on a tuition agreement with the districts the pupils are attending. Include here only the additional amount for instructional services over the open enrollment flat fee rate for special education students participating under open enrollment. Open enrollment flat rate amounts for open enrollment students should be recorded to fund 10, function 435000. *This function is used for instructional services. Payments for support service activities should be coded to the appropriate support service function.*

Typical Objects: 370 Private Educational Services
 381 Payment to Municipality
 382 Interdistrict Payment Within Wisconsin (Other districts, etc)
 386 Payment to CESA
 387 Payment of State (Universities, etc)
 389 Payment to WTCS
 390 Other Funds

Examples:

Payment to another district for SPECIAL education open enrollment student:

Flat rate open enrollment amount goes to 10E 435000 382 and any additional amount over flat rate goes to 27E 437000 382 for instructional services and 27E 2xxxxx 382 for support services.

Payment to another district for SPECIAL education NON-open enrollment student:

Amount representing flat rate open enrollment base amount goes to 10E 431000 382 and any additional amount over flat rate goes to 27E 437000 382 for instructional services and 27E 2xxxxx 382 for support services.

Payment to another district for NON-special education open enrollment student:

Expenditures for regular education open enrollment are coded to 10E 435000 382.

Payment to another district for NON-special NON-open enrollment student:

Amount representing flat rate open enrollment base amount goes to 10E 431000 382 and any additional amount over flat rate goes to 27E 437000 382 for instructional services and 27E 2xxxxx 382 for support services.

Payment to CESA for special education instructional services:

Expenditures for special education instructional services to a CESA are coded to 27E 436000 386.

Payment to CESA for NON-special education instructional services:

Expenditures for regular education instructional services to a CESA are coded to 10E 431000 386.

Payment to WTCS for special education instructional services:

Expenditures for special education instructional services to WTCS are coded to 27E 436000 389.

Payment to Private School for NON-special education instructional services:

Expenditures for regular education instructional services to a CESA are coded to 10E 431000 370.